

CERTIFICATE OF SERVICE

I hereby certify that on October 25, 2007, I electronically filed the foregoing "NOTICE OF APPEARANCE" with the Clerk of the United States District Court, Southern District of New York using the CM/ECF system, which sent notification of such filing to the following:

Robert D. Lipman, Esq. (RD-3564)

Email: lipman@lipmanplesur.com

David A. Robins, Esq. (DR-5558)

Email: robins@lipmanplesur.com

Lisa R. Lipman, Esq. (LL-6284)

Email: LRLipman@aol.com

LIPMAN & PLESUR, LLP

500 N. Broadway, Suite 105

Jericho, New York 11753-2131

s/ Peter A. Walker

Peter A. Walker (PW-7984)